

CHANGE IN STATUS REPORT SENIOR CITIZEN AND DISABLED PERSONS REDUCTION FROM LEASEHOLD EXCISE TAX

File this form with your County Assessor within 30 days of your change in status.

1. Claimant's Name _____ Address _____ City, State, Zip _____ Phone Number _____ <p style="text-align: center; margin-top: 20px;">A change of residence requires an original application to be filed.</p>	<p style="text-align: center; margin-top: 0;">County Use Only</p> <hr/> <div style="display: flex; justify-content: space-between;"> _____ Year Assessment for _____ Year Taxes </div> <hr/> Tax Code Area _____ <input type="checkbox"/> \$0 - \$18,000 <input type="checkbox"/> \$18,001 - \$24,000 <input type="checkbox"/> \$24,001 - \$30,000
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2. Description Of Property: Parcel or Account Number: _____

3. All Gross Income of Claimant, Spouse and Co-tenant:	
A. Social Security Before Part B Medicare _____ B. Pension, Annuities & Retirement Bonds..... _____ C. Interest & Dividends .. _____ D. Wages..... _____ E. Investment Income _____ TOTAL Combined Income For _____ Year	F. All Other Income..... _____ G. Nursing Home Expenses (Non-reimbursed)..... (_____) H. In-Home Care Expenses (Non-reimbursed)..... (_____) I. Prescription Drugs (Non-reimbursed)..... (_____) (Maximum Income \$30,000) _____

THIS CLAIM IS SUBJECT TO AUDIT BY THE DEPARTMENT OF REVENUE	
4. Any person willfully giving false information on this application shall be subject to the perjury laws of the state of Washington and any reduction granted through erroneous information shall be subject to the correct tax being assessed for the current year, plus the previous four years. I swear under the penalties of perjury that all of the foregoing statements are true.	
_____ Assessor or Deputy	_____ Signature of Claimant
_____ Witness	_____ By
_____ Witness	_____ Title

INSTRUCTIONS FOR COMPLETING CHANGE OF STATUS REPORT FOR SENIOR CITIZEN AND DISABLED PERSONS REDUCTION

When would this form be filed?

This form must be filed with the county assessor within 30 days of the change in status.

What will cause my status to change?

Status changes would include:

- Income
- Death
- Moving to a replacement residence, hospice, nursing home, or any other long term care facility,
- Marriage or divorce
- Improvement of a physical disability or entering into gainful employment for a disabled person's claim.

What is a co-tenant?

Co-tenant means a person who resides with an eligible resident and who shares personal financial resources with the eligible resident.

How is income calculated after retirement, death of a spouse or when other substantial changes in my income occur?

If the person claiming the reduction was retired for two months or more of the preceding year, the income is calculated by multiplying the average monthly income (during the months such person was retired) by twelve.

If the income of the applicant is reduced for two or more months of the assessment year because of the death of their spouse, or when a substantial change in income occurs that will continue indefinitely, the income is calculated by multiplying the average monthly combined disposable income after the occurrences by twelve.

LEVELS OF REDUCTION

Income

0 - \$18,000	Exempt from regular property taxes on \$50,000 or 60% of the valuation, whichever is greater, plus exemption from 100% of excess levies.
\$18,001 - \$24,000	Exempt from regular property taxes on \$40,000 or 35% of the valuation, whichever is greater, not to exceed \$60,000 plus exemption from 100% of excess levies.
\$24,001 - \$30,000	Exempt from 100% of excess levies.

The item numbers listed below relate to the numbered sections on page 1 of this form.

1. **Name and Address**: Enter the claimant name, address and telephone number.
2. **Description of Property**: Enter county parcel number or legal description of property.
3. **Income**: Eligibility in this program is determined by the estimated combined disposable income of the applicant during the application year. **The assessor may request verification of income and deduction amounts in the following year.** All gross income from whatever source of the claimant, his or her spouse and any co-tenants must be reported. The actual amount expended for attendant care and medical aid may be deducted from veterans and military benefits. Non-reimbursed nursing home expenses incurred by the claimant, his or her spouse or co-tenants may be deducted from gross income on line G. The non-reimbursed amounts paid for the care or treatment of the claimant, his or her spouse or co-tenants in the home may be deducted from gross income on line H. In-home care or assistance means medical treatment or care received in the home; items such as food, oxygen, or meals on wheels, that are part of a necessary or appropriate in-home service; special needs furniture or attendant care and light housekeeping tasks. Payments for in-home care must be reasonable and at a rate comparable to those paid for similar services in the same area. The person providing the care or treatment does not have to be specially licensed. Non-reimbursed prescription drugs may be deducted from income on line I.
4. **Signature**: The form may be signed by the resident, by his/her attorney, or any authorized agent of the resident. The claim must be signed before two witnesses or in the presence of the assessor or his/her deputy.

For tax assistance, visit <http://dor.wa.gov> or call (800) 647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 486-2342. Teletype (TTY) users may call (800) 451-7985.